

## Budget and Accounting Policy Manual Changes

| Current Policy Manual   | New Policy Manual                          | Major Modifications  |
|---|--|--|
| Chapter I. Introduction   | Chapter 1. Introduction                    | <ul style="list-style-type: none"> <li>• Added information on the role of responsible accounting.</li> <li>• Provided descriptions of the State's financial actors.</li> <li>• Removed the list of titles in the Delaware Code.</li> </ul>   |
| Chapter II. Internal Control                                    | Chapter 2. Internal Controls               | <ul style="list-style-type: none"> <li>• Incorporated Chapter XII. Records Retention and Filing.</li> <li>• Added section on Electronic Approvals/Signatures Policy. (Electronic signatures are valid for approvals.)</li> <li>• Simplified Records Retention to focus on electronic, not paper, records.</li> </ul> |
| Chapter III. Basis of Accounting                                | Chapter 3. Delaware's Accounting Framework | <ul style="list-style-type: none"> <li>• Incorporated Chapter IV. GAAP Financial Reporting.</li> <li>• Added description of the State's financial reporting.</li> <li>• Presented GAAP Fund Types in a table matrix.</li> </ul>  |
| Chapter IV. GAAP Financial Reporting                            |  | <ul style="list-style-type: none"> <li>• Incorporated into the new Chapter 3. Delaware's Accounting Framework.</li> </ul>  |
| Chapter V. Budgeting  | Chapter 4. Budgeting                       | <ul style="list-style-type: none"> <li>• Incorporated Chapter XVII. Project Costing.</li> <li>• Consolidated the section on Grant-In-Aid Budget process.</li> <li>• Summarized the Operating Budget Cycle in a table matrix.</li> </ul>  |
| Chapter VI. Encumbrance Accounting / Chapter VII. Disbursements | Chapter 5. Procurement                     | <ul style="list-style-type: none"> <li>• Restructured from Chapter VI. Encumbrance Accounting and Chapter VII. Disbursements.</li> <li>• Focused on Procurement.</li> <li>• Updated information to be consistent with OMB-GSS website and Delaware Code.</li> </ul>  |
| Chapter VI. Encumbrance Accounting / Chapter VII. Disbursements | Chapter 6. Approvals                       | <ul style="list-style-type: none"> <li>• Restructured from Chapter VI. Encumbrance Accounting and Chapter VII. Disbursements.</li> <li>• Focused on Approvals. (Presented in tables matrixes)</li> <li>• Updated thresholds (e.g., \$2,500 to \$5,000) for approvals.</li> </ul>                                     |

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| Chapter VI. Encumbrance Accounting / Chapter VII. Disbursements | Chapter 7. Purchasing and Disbursements                            | <ul style="list-style-type: none"> <li>• Restructured from Chapter VI. Encumbrance Accounting and Chapter VII. Disbursements.</li> <li>• Focused on Purchasing and Disbursements.</li> <li>• Described new IV and Payroll Funding Adjustment transactions.</li> </ul>  |
| Chapter VI. Encumbrance Accounting / Chapter VII. Disbursements | Chapter 8. Miscellaneous Purchasing and Disbursements Requirements | <ul style="list-style-type: none"> <li>• Restructured from Chapter VI. Encumbrance Accounting and Chapter VII. Disbursements.</li> <li>• Combined remaining elements from these chapters.</li> <li>• Updated contract information.</li> </ul>  |
| Chapter VIII. Collections and Accounts Receivable               | Chapter 9. Receipt of Funds  | <ul style="list-style-type: none"> <li>• No major changes.</li> </ul>  |
| Chapter IX. Indirect Costs                                      |  | <ul style="list-style-type: none"> <li>• Incorporated into the new Chapter 10. Grants Management.</li> </ul>   |
| Chapter X. Federal Grant Management and Accounting              | Chapter 10. Grants Management                                      | <ul style="list-style-type: none"> <li>• Incorporated Chapter IX. Indirect Costs.</li> <li>• Incorporated Chapter XVI. Cash Management Improvement Act (CMIA).</li> <li>• Major rewrite to accommodate new grants workflow and transactions in First State Financials (Pre-Award and Post-Award).</li> </ul> |
| Chapter XI. Monthly Reconciliations                             |  | <ul style="list-style-type: none"> <li>• This chapter was canceled 6/18/2008 and removed from the Policy Manual.</li> </ul>  |
| Chapter XII. Records Retention and Filing                       |  | <ul style="list-style-type: none"> <li>• Incorporated into new Chapter 2. Internal Controls.</li> </ul>  |
| Chapter XIII. Statewide Travel Policy                           | Chapter 11. Travel Policy  | <ul style="list-style-type: none"> <li>• No major changes.</li> </ul>  |
| Chapter XIV. Super Card Purchase/Travel Program                 | Chapter 12. SuperCard  | <ul style="list-style-type: none"> <li>• Significant rewrite to accommodate new vendor (JP Morgan Chase) and First State Financials Purchasing/PCard processes.</li> </ul>   |
| Chapter XV. Fixed Assets  | Chapter 13. Asset Management                                       | <ul style="list-style-type: none"> <li>• Rewritten to remove processes associated with the Fixed Asset Accounting System (FAAS), replaced by the First State Financials Asset Management module.</li> </ul>  |
| Chapter XVI. Cash Management Improvement Act                    |  | <ul style="list-style-type: none"> <li>• Incorporated into the new Chapter 10. Grants Management.</li> </ul>   |
| Chapter XVII. Project Costing                                   |  | <ul style="list-style-type: none"> <li>• Incorporated into new Chapter 4. Budgeting.</li> </ul>  |

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| Exhibit A – GAAP Fund Codes Used in DFMS              |                   | <ul style="list-style-type: none"> <li>Deleted.</li> <li>Please refer to FSF Extranet web page under Communications → Information for FSF Chartfield Crosswalk.</li> </ul>                              |
| Exhibit B Chart of Accounts – Revenue Code            |                   | <ul style="list-style-type: none"> <li>Deleted.</li> <li>Please refer to FSF Extranet web page under Communications → Information for FSF Chartfield Crosswalk (DGL063B).</li> </ul>                    |
| Exhibit C Chart of Accounts – Object Code             |                   | <ul style="list-style-type: none"> <li>Deleted.</li> <li>Please refer to FSF Extranet web page under Communications → Information for FSF Chartfield Crosswalk (DGL063C).</li> </ul>                    |
| Exhibit D Chart of Accounts – Organization Code       |                   | <ul style="list-style-type: none"> <li>Deleted.</li> <li>Please refer to FSF Extranet web page under Communications → Information for FSF Chartfield Crosswalk (DGL063D).</li> </ul>                    |
| Exhibit E Delaware Financial Management System        |                   | <ul style="list-style-type: none"> <li>Deleted.</li> <li>Please refer to FSF Extranet web page under ERP for information on FSF.</li> </ul>   |
| Exhibit F Reference Table and Applications Files Code |                   | <ul style="list-style-type: none"> <li>Deleted.</li> <li>For information regarding specific transactions, please refer to FSF Extranet web page and the appropriate Module Training Manuals.</li> </ul> |
| Exhibit G DFMS Abbreviations (for vendors)            |                   | <ul style="list-style-type: none"> <li>Deleted.</li> <li>Please refer to FSF Extranet web page for Abbreviations in the appropriate Module Training Materials.</li> </ul>                               |
| Exhibit H DFMS Error Messages                         |                   | <ul style="list-style-type: none"> <li>Deleted.</li> <li>Please refer to PeopleBooks for FSF Error Messages.</li> </ul>   |
| Exhibit I Schedule of DFMS Financial Reports          |                   | <ul style="list-style-type: none"> <li>Deleted.</li> <li>Please refer to FSF Extranet web page under Modules → Statewide Financial Reports.</li> </ul>  |
| Exhibit J General Fund Line / Object Combinations     |                   | <ul style="list-style-type: none"> <li>Deleted.</li> <li>Please refer to FSF Extranet web page under Training → UPK Self-Study Courses → Recommended UPK Courses, KK500.</li> </ul>                     |
| Exhibit K Forms Used in DFMS                          |                   | <ul style="list-style-type: none"> <li>Deleted.</li> <li>Please refer to FSF Extranet web page under Service Desk → FSF Forms.</li> </ul>   |

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| Exhibit L Contacts                                     |                   | <ul style="list-style-type: none"><li>• Deleted.</li><li>• Please refer to FSF Extranet web page under FSF Project → Contact Us.</li></ul>     |
| Exhibit M Glossary                                     |                   | <ul style="list-style-type: none"><li>• Deleted.</li><li>• Please refer to the appropriate Module Training Materials for Glossaries.</li></ul> |
| Change List of Changes to Budget and Accounting Manual |                   | <ul style="list-style-type: none"><li>• Deleted.</li></ul>   |